

E2SHB 2673 - S COMM AMD
By Committee on Ways & Means

NOT ADOPTED 03/07/2006

1 Strike everything after the enacting clause and insert the
2 following:

3 "PART I

4 LOCAL INFRASTRUCTURE IMPROVEMENT FINANCING--GENERAL PROVISIONS

5 NEW SECTION. **Sec. 101.** The legislature recognizes that the state
6 as a whole benefits from investment in public infrastructure because it
7 promotes community and economic development. Public investment
8 stimulates business activity and helps create jobs; stimulates the
9 redevelopment of brownfields and blighted areas in the inner city;
10 lowers the cost of housing; and promotes efficient land use. The
11 legislature finds that these activities generate revenue for the state
12 and that it is in the public interest to invest in these projects
13 through a credit against the state sales and use tax and an allocation
14 of property tax revenue to those sponsoring local governments that can
15 demonstrate the expected returns to the state.

16 NEW SECTION. **Sec. 102.** The definitions in this section apply
17 throughout this chapter unless the context clearly requires otherwise.

18 (1) "Base year" means the first calendar year following the
19 creation of an infrastructure improvement area.

20 (2) "Department" means the department of revenue.

21 (3) "Excess state excise taxes" means the amount of excise taxes
22 received by the state during the measurement year from taxable activity
23 within the infrastructure improvement area over and above the amount of
24 excise taxes received by the state during the base year from taxable
25 activity within the infrastructure improvement area. However, if a
26 local government creates an infrastructure improvement area and
27 reasonably determines that no activity subject to tax under chapters
28 82.08 and 82.12 RCW occurred in the twelve months immediately preceding

1 the creation of the infrastructure improvement area within the
2 boundaries of the area that became the infrastructure improvement area,
3 "excess state excise taxes" means the entire amount of excise taxes
4 received by the state during a calendar year period beginning with the
5 calendar year immediately following the creation of the infrastructure
6 improvement area and continuing with each measurement year thereafter.

7 (4) "Excise taxes" means the state retail sales and use taxes
8 imposed under chapters 82.08 and 82.12 RCW.

9 (5) "Fiscal year" has the same meaning as in section 104(3) of this
10 act.

11 (6) "Infrastructure improvement area" means the geographic area
12 from which taxes are to be used to finance public improvements
13 authorized under this chapter.

14 (7) "Local government" means any city, town, county, port district,
15 or any combination thereof.

16 (8) "Local infrastructure improvement financing" means the sales
17 and use tax authorized in section 201 of this act and the tax
18 allocation revenues authorized in section 204 of this act.

19 (9) "Measurement year" means a calendar year, beginning with the
20 calendar year following the base year and each calendar year
21 thereafter, that is used annually to measure the amount of excess
22 excise taxes required to be used to finance public improvement costs
23 associated with public improvements financed in whole or in part by
24 local infrastructure improvement financing.

25 (10) "Ordinance" means any appropriate method of taking legislative
26 action by a local government.

27 (11) "Participating taxing authority" means a taxing authority that
28 has entered into a written agreement with a local government for the
29 use of local infrastructure improvement financing to the extent of
30 allocating excess excise taxes to the local government for the purpose
31 of financing all or a portion of the costs of designated public
32 improvements.

33 (12) "Public improvements" means:

34 (a) Infrastructure improvements within the infrastructure
35 improvement area that include:

36 (i) Street and road construction and maintenance, including highway
37 interchange construction;

1 (ii) Water and sewer system construction and improvements,
2 including wastewater reuse facilities;

3 (iii) Sidewalks and streetlights;

4 (iv) Parking, terminal, and dock facilities;

5 (v) Park and ride facilities of a transit authority;

6 (vi) Park facilities and recreational areas, including trails; and

7 (vii) Storm water and drainage management systems; and

8 (b) Expenditures for any of the following purposes:

9 (i) Providing environmental analysis, professional management,
10 planning, and promotion within the infrastructure improvement area,
11 including the management and promotion of retail trade activities in
12 the infrastructure improvement area;

13 (ii) Providing maintenance and security for common or public areas
14 in the infrastructure improvement area; or

15 (iii) Historic preservation activities authorized under RCW
16 35.21.395.

17 (13) "Public improvement costs" means the costs of: (a) Design,
18 planning, acquisition, including land acquisition, site preparation
19 including land clearing, construction, reconstruction, rehabilitation,
20 improvement, and installation of public improvements; (b) demolishing,
21 relocating, maintaining, and operating property pending construction of
22 public improvements; (c) relocating utilities as a result of public
23 improvements; (d) financing public improvements, including interest
24 during construction, legal and other professional services, taxes,
25 insurance, principal and interest costs on general indebtedness issued
26 to finance public improvements, and any necessary reserves for general
27 indebtedness; and (e) administrative expenses and feasibility studies
28 reasonably necessary and related to these costs, including related
29 costs that may have been incurred before adoption of the ordinance
30 authorizing the public improvements and the use of local infrastructure
31 improvement financing to fund the costs of the public improvements.

32 (14) "Tax allocation revenues" means those tax revenues derived
33 from the receipt of excess excise taxes under section 204 of this act.

34 (15) "Taxing authority" means a governmental entity that imposes a
35 sales or use tax under chapter 82.14 RCW upon the occurrence of any
36 taxable event within a proposed or approved infrastructure improvement
37 area.

1 NEW SECTION. **Sec. 103.** A local government may finance public
2 improvements using local infrastructure improvement financing subject
3 to the following conditions:

4 (1) The local government adopts an ordinance designating an
5 infrastructure improvement area within its boundaries and the ordinance
6 specifies the public improvements proposed to be financed in whole or
7 in part with the use of local infrastructure improvement financing. An
8 infrastructure improvement area shall be geographically restricted to
9 the location of the public improvement and adjacent locations that the
10 local government finds to have a high likelihood of receiving direct
11 positive business and economic impacts due to the public improvement,
12 such as a neighborhood or a block. An infrastructure improvement area
13 shall not encompass any one political jurisdiction in its entirety;

14 (2) The public improvements proposed to be financed in whole or in
15 part using local infrastructure improvement financing are expected to
16 encourage private development within the infrastructure improvement
17 area;

18 (3) The local government has entered or expects to enter into a
19 contract with a private developer relating to the development of
20 private improvements within the infrastructure improvement area or has
21 received a letter of intent from a private developer relating to the
22 developer's plans for the development of private improvements within
23 the infrastructure improvement area;

24 (4) Private development that is anticipated to occur within the
25 infrastructure improvement area, as a result of the public
26 improvements, will be consistent with the countywide planning policy
27 adopted by the county under RCW 36.70A.210 and the local government's
28 comprehensive plan and development regulations adopted under chapter
29 36.70A RCW;

30 (5) The local government may not use local infrastructure
31 improvement financing to finance the costs associated with the
32 financing, design, acquisition, construction, equipping, operating,
33 maintaining, remodeling, repairing, and reequipping of public
34 facilities funded with taxes collected under RCW 82.14.048;

35 (6) The governing body of the local government must make a finding
36 that local infrastructure improvement financing: (a) Will not be used
37 for the purpose of relocating a business from outside the
38 infrastructure improvement area, but within this state, into the

1 infrastructure improvement area; (b) will improve the viability of
2 existing business entities within the infrastructure improvement area;
3 and (c) will be used exclusively in areas within the jurisdiction of
4 the local government deemed in need of economic development and/or
5 redevelopment, and absent the financing available under this act the
6 proposed economic development and/or redevelopment would more than
7 likely not occur;

8 (7) The governing body of the local government finds that the
9 public improvements proposed to be financed in whole or in part using
10 local infrastructure improvement financing are reasonably likely to:

11 (a) Increase private investment within the infrastructure
12 improvement area;

13 (b) Increase employment within the infrastructure improvement area;
14 and

15 (c) Generate, over the period of time that the local sales and use
16 tax will be imposed under section 201 of this act, state and local
17 sales and use tax revenues that are equal to or greater than the
18 respective state and local contributions made under this chapter.

19 NEW SECTION. **Sec. 104.** (1) Before adopting an ordinance creating
20 the infrastructure improvement area, a local government must hold a
21 public hearing on the proposed financing of the public improvement in
22 whole or in part with local infrastructure improvement financing.

23 (a) Notice of the public hearing must be published in a legal
24 newspaper of general circulation within the proposed infrastructure
25 improvement area at least ten days before the public hearing and posted
26 in at least six conspicuous public places located in the proposed
27 infrastructure improvement area.

28 (b) Notice must also be sent by United States mail to the property
29 owners and the business enterprises located within the proposed
30 infrastructure improvement area at least thirty days prior to the
31 hearing. In implementing provisions under this act, the local
32 governing body may also consult with business organizations, including
33 the local chamber of commerce, and the office of minority and women's
34 business enterprises to assist with providing appropriate notice to
35 business enterprises and property owners for whom English is a second
36 language.

1 (c) Notices must describe the contemplated public improvements,
2 estimate the costs of the public improvements, describe the portion of
3 the costs of the public improvements to be borne by local
4 infrastructure improvement financing, describe any other sources of
5 revenue to finance the public improvements, describe the boundaries of
6 the proposed infrastructure improvement area, and estimate the period
7 during which local infrastructure improvement financing is contemplated
8 to be used. The public hearing may be held by either the governing
9 body of the local government, or a committee of the governing body that
10 includes at least a majority of the whole governing body.

11 (2) In order to create an infrastructure improvement area, a local
12 government must adopt an ordinance establishing the infrastructure
13 improvement area that:

14 (a) Describes the public improvements;

15 (b) Describes the boundaries of the infrastructure improvement
16 area;

17 (c) Estimates the cost of the public improvements and the portion
18 of these costs to be financed by local infrastructure improvement
19 financing;

20 (d) Estimates the time during which tax allocation revenue is to be
21 used to finance public improvement costs associated with the public
22 improvements financed in whole or in part by local infrastructure
23 improvement financing;

24 (e) Estimates the average amount of tax allocation revenue to be
25 received in all fiscal years through the imposition of a sales and use
26 tax under section 201 of this act;

27 (f) Provides the date when the apportionment of tax allocation will
28 commence; and

29 (g) Finds that the conditions of section 103 of this act are met.

30 (3) For purposes of this section, "fiscal year" means the year
31 beginning July 1st and ending the following June 30th.

32 NEW SECTION. **Sec. 105.** The local government shall:

33 (1) Publish notice in a legal newspaper of general circulation
34 within the infrastructure improvement area that describes the public
35 improvement, describes the boundaries of the infrastructure improvement
36 area, and identifies the location and times where the ordinance and

1 other public information concerning the public improvement may be
2 inspected; and

3 (2) Deliver a certified copy of the ordinance to the county
4 treasurer and the governing body of each participating taxing authority
5 within which the infrastructure improvement area is located.

6 **PART II**
7 **LOCAL INFRASTRUCTURE IMPROVEMENT FINANCING--**
8 **SALES AND USE TAX REVENUE**

9 NEW SECTION. **Sec. 201.** A new section is added to chapter 82.14
10 RCW to read as follows:

11 (1) A city, town, or county that creates an infrastructure
12 improvement area and finances public improvements pursuant to chapter
13 82.-- RCW (the new chapter created in section 404 of this act) may
14 impose a sales and use tax in accordance with the terms of this chapter
15 and subject to the criteria set forth in this section. Except as
16 provided in this section, the tax is in addition to other taxes
17 authorized by law and shall be collected from those persons who are
18 taxable by the state under chapters 82.08 and 82.12 RCW upon the
19 occurrence of any taxable event within the taxing jurisdiction of the
20 city, town, or county. The rate of tax shall be calculated as provided
21 in subsection (6) of this section, but shall not exceed the rate
22 provided in RCW 82.08.020(1) in the case of a sales tax or the rate
23 provided in RCW 82.12.020(5) in the case of a use tax, less the
24 aggregate rates of any other taxes imposed on the same events that are
25 credited against the state taxes imposed under chapters 82.08 and 82.12
26 RCW.

27 (2) The tax imposed under subsection (1) of this section shall be
28 credited against the amount of tax otherwise required to be deposited
29 in the general fund under chapter 82.08 or 82.12 RCW. The department
30 shall perform the collection of such taxes on behalf of the city, town,
31 or county at no cost to the city, town, or county.

32 (3) No tax may be imposed under this section before July 1, 2008.
33 The tax imposed under this section shall expire when the bonds issued
34 under the authority of chapter 82.-- RCW (the new chapter created in
35 section 404 of this act) are retired, but not more than twenty-five
36 years after the tax is first imposed.

1 (4) An ordinance adopted by the legislative authority of a city,
2 town, or county imposing a tax under this section shall provide that:

3 (a) The tax shall first be imposed on the first day of a fiscal
4 year.

5 (b) The amount of tax received by the local government in any
6 fiscal year shall not exceed the amount of the state contribution.

7 (5) If both a county and a city or town impose a tax under this
8 section, the tax imposed by the city, town, or county shall be credited
9 as follows:

10 (a) If the county has created an infrastructure improvement area
11 before the city or town, the tax imposed by the county shall be
12 credited against the tax imposed by the city or town, the purpose of
13 such credit is to give priority to the county tax; and

14 (b) If the city or town has created an infrastructure improvement
15 area before the county, the tax imposed by the city or town shall be
16 credited against the tax imposed by the county, the purpose of such
17 credit is to give priority to the city or town tax.

18 (6) The rate of tax shall be calculated to equal the excess state
19 excise taxes in the infrastructure improvement area, except that the
20 rate shall be an amount that will not exceed one million five hundred
21 dollars per fiscal year. If the rate of tax produces an amount that is
22 in excess of one million five hundred thousand dollars per fiscal year,
23 the following year's tax rate shall be adjusted downward, and the
24 amount over one million five hundred thousand dollars shall be a debt
25 from the local government to the state until paid to the state.

26 (7) The definitions in section 102 of this act and in this
27 subsection apply throughout this section unless the context clearly
28 requires otherwise.

29 (a) "State contribution" means the lesser of one million five
30 hundred thousand dollars or excess state excise taxes received by the
31 state during the preceding calendar year.

32 (b) "Tax allocation revenues" has the same meaning as in section
33 102 of this act.

34 NEW SECTION. **Sec. 202.** A new section is added to chapter 82.14
35 RCW to read as follows:

36 (1) Moneys collected from the taxes imposed under section 201 of
37 this act shall be used only for the purpose of principal and interest

1 payments on bonds issued under the authority of section 301 of this act
2 and must be matched, dollar for dollar, with an amount from local
3 public sources dedicated through December 31st of the previous calendar
4 year to finance public improvements authorized under chapter 82.-- RCW
5 (the new chapter created in section 404 of this act). Such local
6 public sources include, but are not limited to, private monetary
7 contributions and tax revenues other than the taxes imposed under
8 section 201 of this act. Local public sources are dedicated to finance
9 public improvements if they are actually expended to pay public
10 improvement costs or are required by law or an agreement to be used
11 exclusively to pay public improvement costs.

12 (2) A local government shall inform the department by the first day
13 of March of the amount of local public sources dedicated in the
14 preceding calendar year to finance public improvements authorized under
15 chapter 82.-- RCW (the new chapter created in section 404 of this act).

16 (3) If a local government fails to comply with subsection (2) of
17 this section, no tax may be imposed under section 201 of this act in
18 the subsequent fiscal year.

19 (4) A local government shall provide a report to the department by
20 March 1st of each year. The report shall contain the following
21 information:

22 (a) The amount of tax allocation revenues, taxes under section 201
23 of this act, and local public sources received by the local government
24 during the preceding calendar year, and a summary of how these revenues
25 were expended;

26 (b) The names of any businesses locating within the infrastructure
27 improvement area as a result of the public improvements undertaken by
28 the local government and financed in whole or in part with local
29 infrastructure improvement financing;

30 (c) The total number of permanent jobs created as a result of the
31 public improvements undertaken by the local government and financed in
32 whole or in part with local infrastructure improvement financing;

33 (d) The average wages and benefits received by all employees of
34 businesses locating within the infrastructure improvement area as a
35 result of the public improvements undertaken by the local government
36 and financed in whole or in part with local infrastructure improvement
37 financing; and

1 (e) That the local government is in compliance with section
2 103(6)(c) of this act.

3 (5) The department shall make a report available to the public and
4 the legislature by June 1st of each year. The report shall include a
5 list of public improvements undertaken by local governments and
6 financed in whole or in part with local infrastructure improvement
7 financing, and it shall also include a summary of the information
8 provided to the department by local governments under subsection (4) of
9 this section.

10 (6) The definitions in section 102 of this act apply to this
11 section.

12 NEW SECTION. **Sec. 203.** A new section is added to chapter 82.32
13 RCW to read as follows:

14 (1) As a condition to imposing a sales and use tax under section
15 201 of this act, a city, town, or county must apply to the department
16 at least seventy-five days before the effective date of any such tax.
17 The application shall be in a form and manner prescribed by the
18 department and shall include but is not limited to information
19 establishing that the applicant is eligible to impose such a tax, the
20 anticipated effective date for imposing the tax, the estimated number
21 of years that the tax will be imposed, and the estimated amount of tax
22 revenue to be received in each fiscal year that the tax will be
23 imposed. For purposes of this section, "fiscal year" means the year
24 beginning July 1st and ending the following June 30th. The department
25 shall make available forms to be used for this purpose. As part of the
26 application, a city, town, or county must provide to the department a
27 copy of the ordinance creating the infrastructure improvement area as
28 required in section 103 of this act. The department shall rule on
29 completed applications within sixty days of receipt. The department
30 may begin accepting and approving applications August 1, 2006. No new
31 applications shall be considered by the department after the thirtieth
32 day of September of the third year following the year in which the
33 first application was received by the department.

34 (2) The authority to impose the local option sales and use taxes
35 under section 201 of this act is on a first-come basis. Priority for
36 collecting the taxes authorized under section 201 of this act among
37 approved applicants shall be based on the date that the approved

1 application was received by the department. As a part of the approval
2 of applications under this section, the department shall approve the
3 amount of tax under section 201 of this act that an applicant may
4 impose. The amount of tax approved by the department shall not exceed
5 the average amount of tax revenue that the applicant estimates that it
6 will receive in all fiscal years through the imposition of a sales and
7 use tax under section 201 of this act up to a maximum of one million
8 five hundred dollars. A city, town, or county shall not receive, in
9 any fiscal year, more revenues from taxes imposed under section 201 of
10 this act than the amount approved by the department. The department
11 shall not approve the receipt of more credit against the state sales
12 and use tax than is authorized under subsection (3) of this section.

13 (3) The amount of credit against the state sales and use tax is
14 limited to no more than five million dollars of credit against the
15 state sales and use tax received by all cities, towns, and counties
16 imposing a tax under section 201 of this act. This amount shall be
17 adjusted annually, beginning in the fiscal year beginning July 1, 2008,
18 by an amount representing the fiscal growth factor as defined in RCW
19 43.135.025.

20 (4) The credit against the state sales and use tax shall be
21 available to any city, town, or county imposing a tax under section 201
22 of this act only as long as the city, town, or county has outstanding
23 indebtedness under RCW 39.89.080.

24 (5) The department may adopt rules under chapter 34.05 RCW
25 necessary for the administration of sections 201 through 204 of this
26 act.

27 NEW SECTION. **Sec. 204.** (1) A local government that creates an
28 infrastructure improvement area and has received approval from the
29 department under section 203 of this act to impose the local option
30 sales and use tax authorized in section 201 of this act may use
31 annually any excess excise taxes received by it from taxable activity
32 within the infrastructure improvement area to finance public
33 improvement costs associated with the public improvements financed in
34 whole or in part by local infrastructure improvement financing. The
35 use of excess excise taxes must cease when tax allocation revenues are
36 no longer necessary or obligated to pay the costs of the public
37 improvements.

1 (2) A local government consisting solely of a port district may use
2 excess excise taxes as provided in this section only to the extent that
3 any participating taxing authority allocates excess excise taxes to the
4 local government.

5 (3) A local government shall provide the department accurate
6 information describing the geographical boundaries of the
7 infrastructure improvement area at least seventy-five days before the
8 effective date of the ordinance creating the infrastructure improvement
9 area. The local government shall ensure that the boundary information
10 provided to the department is kept current.

11 (4) The department shall provide each local government that has
12 provided boundary information to the department as provided in this
13 section and that has received approval from the department under
14 section 203 of this act to impose the local option sales and use tax
15 authorized in section 201 of this act with the necessary information to
16 calculate excess excise taxes.

17 **PART III**
18 **BOND AUTHORIZATION**

19 NEW SECTION. **Sec. 301.** (1) A local government designating an
20 infrastructure improvement area and authorizing the use of local
21 infrastructure improvement financing may incur general indebtedness,
22 and issue general obligation bonds, to finance the public improvements
23 and retire the indebtedness in whole or in part from tax allocation
24 revenues and from the sales and use tax authorized in section 201 of
25 this act it receives, subject to the following requirements:

26 (a) The ordinance adopted by the local government creating the
27 infrastructure improvement area and authorizing the use of local
28 infrastructure improvement financing indicates an intent to incur this
29 indebtedness and the maximum amount of this indebtedness that is
30 contemplated; and

31 (b) The local government includes this statement of the intent in
32 all notices required by section 104 of this act.

33 (2) The general indebtedness incurred under subsection (1) of this
34 section may be payable from other tax revenues, the full faith and
35 credit of the local government, and nontax income, revenues, fees, and
36 rents from the public improvements, as well as contributions, grants,

1 and nontax money available to the local government for payment of costs
2 of the public improvements or associated debt service on the general
3 indebtedness.

4 (3) In addition to the requirements in subsection (1) of this
5 section, a local government designating an infrastructure improvement
6 area and authorizing the use of local infrastructure improvement
7 financing may require the nonpublic participant to provide adequate
8 security to protect the public investment in the public improvement
9 within the infrastructure improvement area.

10 (4) Bonds issued under this section shall be authorized by
11 ordinance of the local governing body and may be issued in one or more
12 series and shall bear such date or dates, be payable upon demand or
13 mature at such time or times, bear interest at such rate or rates, be
14 in such denomination or denominations, be in such form either coupon or
15 registered as provided in RCW 39.46.030, carry such conversion or
16 registration privileges, have such rank or priority, be executed in
17 such manner, be payable in such medium of payment, at such place or
18 places, and be subject to such terms of redemption with or without
19 premium, be secured in such manner, and have such other
20 characteristics, as may be provided by such ordinance or trust
21 indenture or mortgage issued pursuant thereto.

22 (5) The local government may annually pay into a fund to be
23 established for the benefit of bonds issued under this section a fixed
24 proportion or a fixed amount of any tax allocation revenues derived
25 from property or business activity within the infrastructure
26 improvement area containing the public improvements funded by the
27 bonds, such payment to continue until all bonds payable from the fund
28 are paid in full. The local government may also annually pay into the
29 fund established in this section a fixed proportion or a fixed amount
30 of any revenues derived from taxes imposed under section 201 of this
31 act, such payment to continue until all bonds payable from the fund are
32 paid in full. Revenues derived from taxes imposed under section 201 of
33 this act are subject to the use restriction in section 202 of this act.

34 (6) In case any of the public officials of the local government
35 whose signatures appear on any bonds or any coupons issued under this
36 chapter shall cease to be such officials before the delivery of such
37 bonds, such signatures shall, nevertheless, be valid and sufficient for
38 all purposes, the same as if such officials had remained in office

1 until such delivery. Any provision of any law to the contrary
2 notwithstanding, any bonds issued under this chapter are fully
3 negotiable.

4 (7) Notwithstanding subsections (4) through (6) of this section,
5 bonds issued under this section may be issued and sold in accordance
6 with chapter 39.46 RCW.

7 NEW SECTION. **Sec. 302.** A local government that issues bonds under
8 section 301 of this act to finance public improvements may pledge for
9 the payment of such bonds all or part of any tax allocation revenues
10 derived from the public improvements. All of such tax revenues are
11 subject to the use restriction in section 202 of this act.

12 NEW SECTION. **Sec. 303.** The bonds issued by a local government
13 under section 301 of this act to finance public improvements shall not
14 constitute an obligation of the state of Washington, either general or
15 special.

16 **PART IV**
17 **MISCELLANEOUS**

18 NEW SECTION. **Sec. 401.** If any provision of this act or its
19 application to any person or circumstance is held invalid, the
20 remainder of the act or the application of the provision to other
21 persons or circumstances is not affected.

22 NEW SECTION. **Sec. 402.** Part headings used in this act do not
23 constitute any part of the law.

24 NEW SECTION. **Sec. 403.** Nothing in this act shall be construed to
25 give port districts the authority to impose a sales or use tax under
26 chapter 82.14 RCW.

27 NEW SECTION. **Sec. 404.** Sections 101 through 105, 204, 301 through
28 303, and 403 of this act constitute a new chapter in Title 82 RCW."

NOT ADOPTED 03/07/2006

1 On page 1, line 2 of the title, after "program;" strike the
2 remainder of the title and insert "adding new sections to chapter 82.14
3 RCW; adding a new section to chapter 82.32 RCW; adding a new chapter to
4 Title 82 RCW; and creating a new section."

--- END ---